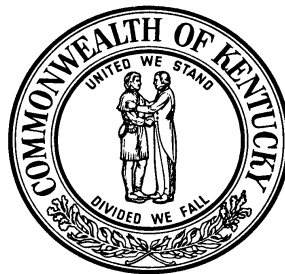


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
CHRISTIAN COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period  
January 1, 2008 Through December 31, 2008**



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**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Mills Foster  
Christian County Property Valuation Administrator  
Hopkinsville, Kentucky 42241

We have performed the procedures enumerated below, which were agreed to by the Christian County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period January 1, 2008 through December 31, 2008. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Christian County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (December 31, 2008), for all bank accounts, to determine if amounts are accurate.

Finding -

Receipts and disbursement ledgers are maintained and bank reconciliations are completed each month. Auditor re-performed the year-end bank reconciliation (December 31, 2008) for all bank accounts and determined amounts were accurate.

2. Procedure -

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Recorded city receipts agree with confirmations and all appropriate cities are included on the Property Valuation Administrator's records.



Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Mills Foster  
Christian County Property Valuation Administrator  
(Continued)

3. Procedure -

Confirm any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

The Fiscal Court budgeted the appropriate statutory contribution required by the Revenue Cabinet and made payments to the PVA. The PVA deposited the statutory contribution payments to the local bank account.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

Judgmentally selected 15 disbursements from PVA's records and agreed amounts to cancelled checks and paid invoices. Expenditures were for official business. Reviewed all credit card statements and determined all expenditures were for official business.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

Proper purchasing procedures were followed for capital outlay expenditures and supporting documentation was available. We verified the location of newly acquired assets. Also, we determined that assets were added to the PVA's Capital Asset Inventory List.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

These procedures were not necessary since the PVA has not entered into vehicle lease agreements, personal service contracts, and professional service contracts.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Mills Foster  
Christian County Property Valuation Administrator  
(Continued)

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

The final budget was not overspent in any account series.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a collateral agreement exists.

Finding -

Determined that collateral was necessary for the PVA's funds. Also determined that a collateral agreement did exist.

9. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding -

Timesheets were completed, maintained, approved, and supported hours worked.

10. Procedure -

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding -

Determined that cash balances were properly transferred from former PVA to new PVA.

11. Procedure -

For newly hired employees, during January 1, 2008 through December 31, 2008, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding -

Determined that the Ethics Certification Form has been completed and is on file for newly hired employees, during January 1, 2008 through December 31, 2008.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Mills Foster  
Christian County Property Valuation Administrator  
(Continued)

12. Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

Determined that the PVA's office was closed an additional day from the state's approved holidays. Also, determined that the PVA followed the proper procedures and the proper forms were completed.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

January 7, 2009